

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§507. TAXPAYER INFORMATION**

A municipality that issues a property tax bill to a taxpayer must issue the following information.  
[ 2007, c. 432, §2 (AFF); 2007, c. 432, §1 (RPR). ]

**1. Reductions to tax.** The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section.

[ 2007, c. 432, §1 (NEW); 2007, c. 432, §2 (AFF) . ]

**2. Distribution to education and government.** The property tax bill must indicate the percentage of property taxes distributed to education and local, county and state government.

[ 2007, c. 432, §1 (NEW); 2007, c. 432, §2 (AFF) . ]

**3. Indebtedness.** The property tax bill must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.

[ 2007, c. 432, §1 (NEW); 2007, c. 432, §2 (AFF) . ]

**4. Due date and interest.** Each property tax bill issued by a municipality must clearly state the date interest will begin to accrue on delinquent taxes.

[ 2007, c. 432, §1 (NEW); 2007, c. 432, §2 (AFF) . ]

**SECTION HISTORY**

1983, c. 855, §3 (NEW). 1985, c. 227, (AMD). 1985, c. 376, (AMD).  
1997, c. 643, §HHH2 (AMD). 1997, c. 643, §HHH10 (AFF). 2007, c. 432, §2 (AFF). 2007, c. 432, §1 (RPR).

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